IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

CENTRAL EXCISE APPEAL NO.261 OF 2006

The Commissioner of Cedntral
Excise, Pune - II .. Appellant.
Versus
M/s.Auto Line .. Respondent.

Mr.R.V. Desai, senior coounsel with Mrs.N.V. Masurkar, Mr.Y.R. Mishra & Mr.H.P. Chaturvedi for the appellant.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 28TH SEPTEMBER, 2007.

P.C. :

1. It is not the contention of the Appellant that the concurrent findings of fact are perverse. The Tribunal has recorded that neither the duty paid character of the capital goods nor receipt and utilisation of the same in the assessees factory is disputed.

2. In the light of that, question of law as framed would not arise on the facts of this case. The appeal is dismissed with no order as to costs.

3. The question of law is kept open for consideration in other appropriate matter.

(F.I. REBELLO, J.)

(J.P. DEVADHAR, J.)